

**THE COUNTY BULLETIN
and Uniform Compliance Guidelines
ISSUED BY THE STATE BOARD OF ACCOUNTS**

Vol.No. 323

July 1999

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date the county treasurer shall certify a list of real estate delinquencies for tax sale. (IC 6-1.1-24-1)

On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district. (IC 6-1.1-3-17)

- 2 On or before this date, the county auditor should receive County Form 144 from officers, boards, commissioners and agencies "Statement of Salaries and Wages Proposed to be Paid Officers and Employees." (IC 36-2-5-4) The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.

- 5 Legal Holiday - Independence Day (IC 1-1-9-1)

- 12 On or before this date make distribution of Dog Fund apportionment from Auditor of State - second Monday. (IC 15-5-9-11)

Distribute congressional interest to school corporations - second Monday. (IC 21-1-1-54)

- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 1999 to the Public Employee's Retirement Fund.

- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.

- 31 Last day to file quarterly unemployment compensation reports with Indiana Employment Security Division.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. (IC 6-1.1-23-1)

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REMINDER OF ORDER OF BUSINESS
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August

- 1 First day annual tax sale can be held. (IC 6-1.1-24-2(a)(8))
- 4 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. (IC 36-2-5-9)
- 18,19,
20 County Treasurer's Annual Conference - Hilton, Fort Wayne, Indiana.
- 19 Last date for board of commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the county council. (IC 36-2-5-4(b))
- 20 Last day to report and make payment of State and County Income Tax Withheld in the month of July to Indiana Department of Revenue.
- 31 Last date for first publication of county budget (10 days prior to public hearing). (IC 6-1.1-17-3)

September

- 6 Legal Holiday - Labor Day. (IC 1-1-9-1)
- 7 Last date for second publication of county budget (7 days after the first publication and at least 3 days before public hearing). (IC 5-3-1-2)
- 10 Last date for budget public hearing (10 days prior to adoption). (IC 6-1.1-17-5(a))
- 16 Last date for taxing officials to file copies of budgets and tax levy with county auditor for presentation to County Tax Adjustment Board. (IC 6-1.1-17-5(d))
- 18 First meeting of County Tax Adjustment Board, if applicable. (IC 6-1.1-29-4) (On September 18 or on first business day after, if September 18 is not a business day.)
- 19-20 Last date to comply with provisions IC 36-2-5-11, "Each ordinance shall be read on at least two separate days before it's final adoption."

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REMINDER OF ORDER OF BUSINESS
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September - (Continued)

- 20 Last date county council may meet to determine budgets and tax rates. (IC 6-1.1-17-5(a)(3))

Last day to report and make payment of State and County Income Tax withheld in the month
of August to Indiana Department of Revenue.

QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE

Question #1: On home equity type of mortgages, do we put dollar amount on computer?

Answer #1: These type of mortgages cause all kinds of problems not only for you but also the county auditor. These home equity loans may or may not have a value attached to them. Also, these can come and go as the customer is borrowing off their line of credit and paying off the line of credit and many times you don't know when this happens. If you have an amount that is attached to the equity loan then you should show it on the computer. If there is no value attached then you should not enter any dollar amount.

Question #2: Do certification fees go to the county general fund or the copy fund (perpetuation fund)?

Answer #2: IC 36-2-7-10(b)(7) states that the five dollar (\$5) certification fee should be quietused into the county general fund.

Question #3: May the supplemental fee (if the county has established the fee for the Recorder's office) be charged for each release, assignment, etc. on a blanket document to be figured as follows: \$10.00 for the first page and the first release (or assignment, etc.) plus \$10.00 for each release (or assignment, etc.) after the first plus \$2.00 for each additional page?

Answer #3: IC 36-2-7-10(b)(11) states, "...a supplemental fee for recording a document in an amount authorized by an ordinance adopted by the county legislative body that: (A) is paid at the time of recording; and (B) does not exceed three dollars (\$3) for recording a single document." Therefore, if you accept a document with multiple releases on it then you should only charge one supplemental fee. If you want to collect the supplemental fee for each release then you should require each release to be on a separate document. You do not have to accept multiple transaction documents.

Question #4: We are getting copies of documents to be recorded (originals have been lost by title company). What is your input on recording copies?

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

Answer #4: IC 36-2-11-16(e) states, "The recorder may record a copy produced by a photographic process of any document presented for recording if: 1) the document complies with other statutory recording requirements; and 2) the copy is a clear, concise, and unobstructed copy. All copies accepted for recording shall be marked as copies by the recorder."

Question #5: Why can't Recorders Perpetuation fund be used for maintenance? We use it to buy equipment but the county council won't extend our maintenance budget! How are counties using it to fund their whole office?

Answer #5: IC 36-2-7-10© states, "The county recorder may use any money in this fund without appropriation for the preservation of records and the improvement of record keeping systems and equipment." We believe that maintenance agreements or actual maintenance expenses used to meet the above definition would be acceptable to be paid from the perpetuation fund. Your second question has a long history of debate but the position of this agency has been that the operating costs of the recorder's office should not be paid from the perpetuation fund rather it should be a general fund obligation. We have taken an audit exception to the payment of operating expenses from the perpetuation fund. However, it goes back to the argument of what the law means by improvement of the record keeping systems and the preservation of records. Some recorders have taken the position that as soon as a document hits the counter that the preservation process has started therefore any expense of the office is under the perpetuation fund.

Question #6: Is there a standard fee for return checks? Can we post a sign that we will charge a twenty-five dollar (\$25.00) fee for a returned check? Where does the fee come from to pay?

Answer #6: Many recorders recently have received bad checks from a Louisiana firm. And when this happens your bank may have charged your account with a returned check fee. At this time there is no statute that addresses your remedy to solve this problem. You would not be able to charge the bounced check fee to the writer of the check unless you have a home rule ordinance from the county council. When you receive a bad check you have the following options: 1) Contact the check writer to get the check made good and if you have a home rule ordinance you can charge a returned check fee, 2) Give the check to the county prosecutor to pursue the returned check through the legal process, 3) File a claim with the county commissioners asking them to cover the returned check and fee through the general fund, 4) Pay the cash short yourself, 5) Refuse to record any other documents from this party till they make the check good, 6) Quit accepting personal checks.

Question #7: Is it still true that an attorney can not sign a mechanics lien release without a recorded power of attorney?

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QUESTIONS AND ANSWERS FROM COUNTY RECORDER'S ANNUAL CONFERENCE - (Continued)

Answer #7: IC 30-5-3-3 states that you cannot accept a document for recording if the document: (1) was executed; and (2) is presented; by an attorney in fact whose power of attorney is unrecorded.

Question #8: Do we certify a mechanics lien (copy to person whom lien is filed against)?

Answer #8: We are assuming you are asking about the sworn statement in duplicate of a person's intent to hold a lien. You are to mail one copy of the notice within three (3) business days and to collect a two dollar (\$2) fee for each notice you mail. (IC 32-8-3-3)

Question #9: Please talk about blanket releases. Is it law that we cannot accept them?

Answer #9: Per IC 32-8-15-1(c), the recorder of each county may require that each release or partial release be recorded on a separate written instrument. If a recorder allows an instrument to contain more than one (1) release, the fee for recording this blanket release is charged according to IC 36-2-7-10(b)(3) for each release.

Question #10: Does the recorder's office have any confidential records?

Answer #10: You should contact the State Commission on Public Records at 317-233-9435 to find out what records your office has that are confidential in nature.

Question #11: Do any recorders limit the dollar amount of mail-in transactions?

Question #11: We are not aware of any recorders who have a dollar limit on mail-in transactions. We don't know of any statutory authority for you to restrict the total dollar transactions that a person sends in for documents to be recorded.

FORMS - YEAR 2000

A notification has been sent to all printing suppliers to request that on their next printing run to change any prescribed form from 19_ to _. The change is not a form change and will not change the existing revision date on any form. Feel free to use any existing supplies of forms which have not been revised.

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RECORD OF HOURS WORKED

An employee who works for more than (1) governmental unit should not be paid by more than one governmental unit for the same period of time worked. Such employee should use his/her accumulated leave time from one governmental unit while serving the other governmental unit when there is an overlap in a work schedule. For example, a county employee, who is also a member of a school board, attends a school board meeting during his/her work shift. The employee would be expected to use his/her time accumulated at the county while attending such meeting. IC 5-11-9-4 requires such officers and employees to maintain records showing which hours were worked each day.

An employee of a county who fills two separate positions (deputy auditor and part-time janitor, for example) would be required by IC 5-11-9-4 to maintain a record of hours worked.

CANCELLATION OR REJECTION OF BIDS

IC 5-22-18-2 states that when the purchasing agency determines it is in the best interests of the governmental body:

1. A solicitation may be canceled; or
2. Offers may be rejected;

in whole or in part as specified in the solicitation. IC 5-22-7-2 requires this statement to be included in an invitation for bids.

The reason for a cancellation of a solicitation or rejection of offers must be made part of the contract file.

LIMITED CRIMINAL HISTORY FEE

IC 5-2-5-7 allows that on request for release or inspection of a limited criminal history, law enforcement agencies may and the state police shall do the following:

- (1) Require a form, provide by them, to be completed. This form shall be maintained for a period of two (2) years and shall be available to the record subject upon request.
- (2) Collect a three dollar (\$3) fee to defray the cost of processing a request for inspection.
- (3) Collect, a seven dollar (\$7) fee to defray the cost of processing a request for release. However, law enforcement agencies and the state police may not charge the fee for requests received from the parent locator service of the child support bureau of the division of family and children.

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LIMITED CRIMINAL HISTORY FEE- (Continued)

Law enforcement agencies and the state police shall edit information so that the only information released or inspected is information which:

- (1) has been requested; and
- (2) is limited criminal history information.

The fee shall be waived if the request is from the institute for conviction information that will be used to establish or update the sex and violent offender registry under IC 5-2-12.

The fees collected under this statute shall be quietused into the county general fund.

FEDERAL MILEAGE RATE

We understand the Federal mileage rate has been lowered effective April 1, 1999 to 31 cents. You should consult with the Internal Revenue Service for confirmation and possible reporting implications.

INTERLOCAL AGREEMENTS

IC 36-1-7 allows the county to enter into interlocal agreements. Before the interlocal agreement takes effect, the agreement must be recorded with the county recorder. Not later than sixty (60) days after the agreement takes effect, the agreement must be filed with the state board of accounts for audit purposes.

We have had a number of interlocal agreements lately that have been questioned because of the failure to record and file the agreement. Make a note of these requirements and if your county does enter into an interlocal agreement, make sure you comply with the statute.